

**TOWN OF BROOKFIELD, CONNECTICUT
BOARD OF FINANCE
BYLAWS**

**ARTICLE I
Purpose and Authorization**

The purpose of the Board of Finance (Board) shall be to provide oversight and guidance in all financial affairs of the Town of Brookfield. The Board of Finance of the Town of Brookfield shall have all authority to act as set forth in Chapter 106 of the Connecticut General Statutes and in Article VIII of the Charter of the Town of Brookfield. The Board of Finance shall execute all powers and duties delegated to the Board of Finance by the aforementioned Statutes, by ordinance of the Town of Brookfield in accordance with the above enabling law.

**ARTICLE II
Name**

The Board shall be known as the Brookfield Board of Finance.

**ARTICLE III
Office of the Agency**

The Office of the Brookfield Board of Finance shall be at the Town Hall, Pocono Road, where all Board records will be kept.

**ARTICLE IV
Membership**

Section 1:

The membership and terms of office shall be as specified in the Town Charter.

Section 2:

The First Selectman serves as ex-officio member of the Brookfield Board of Finance and shall vote in the event of a tie only.

ARTICLE V Officers and Their Duties

Section 1:

The Officers of the Board shall consist of a Chairman, a Vice-Chairman and a Secretary.

Section 2:

The Chairman shall preside at all meetings and hearings of the Board and shall have the duties normally conferred by parliamentary usage on such officers. The Chairman shall have the authority to appoint committees, certify expenditures of funds within the Budget of the Board of Finance up to \$500.00 without prior approval of the Board, call special meetings and generally perform other duties as may be prescribed in these bylaws.

Section 3:

The Chairman shall be one of the Board members. He/she shall have the privilege of discussing all matters before the Board and of voting thereon.

Section 4:

The Vice-Chairman shall act for the Chairman in his/her absence and have the authority to perform the duties prescribed for that office during such absence. He/she shall be a Board member.

Section 5:

The Secretary shall be responsible for keeping the minutes, records and equipment of the Board and with the assistance of such staff as the town might employ, shall prepare the agenda of regular and special meetings under the direction of the Chairman, provide notice of all meetings to Board members, arrange proper and legal notice of all hearings, attend to correspondence of the Board and such other duties as are normally carried out by a Secretary. In the absence of the Chairman and Vice-Chairman, the Secretary shall act for the Chairman and shall have the authority to perform the duties prescribed for that office in an "acting" capacity. He/she shall be a Board member.

Section 6:

In the absence of the Secretary due to illness, personal or disqualification reasons, the Chairman may appoint a Secretary pro-tem at his/her discretion.

ARTICLE VI Election of Officers

Section 1:

At the first meeting following the bi-annual Town elections, the Board shall convene with the First Selectman as acting Chairman. The Chairman will take nominations for the office of Chairman of the Board of Finance from the members of the Board. The candidate receiving more than 50% of those elected to be members of the Board of Finance as then constituted by the charter shall be elected Chairman. In the event of a tie, the First Selectman (acting Chairman) may not vote and balloting will continue until one candidate receives a majority vote of the full membership of the Board as then constituted by the charter. In the event the Board is unable to elect a Chairman, state statutes (Chapter 106 Section 7-342) allowing for the board of selectmen to choose officers of the board from its membership in the event officers are not chosen within one month after the election of the board.

Section 2:

Once a Chairman has been elected, the new Chairman will assume responsibility for conducting elections for the remaining officers. The Chairman will take nominations from the full Board. The candidate receiving a majority of the vote of the full membership of the Board as then constituted by the charter shall be elected to the office designated.

Section 3:

The First Selectman will not vote in the election of any officers, except in the case of a tie.

Section 4:

Officers of the Board of Finance will serve until a newly elected Board votes for leadership as described in Article VI Section 1, unless removed from such office by a majority vote of the full Board.

Section 5:

No member of the Board shall serve more than two consecutive terms in the same position.

ARTICLE VII Vacancies

Section 1:

Resignations from the Board shall be in written form and transmitted to the Town Clerk with copies to the Chairman of the Board of Finance. Such vacancies shall be made by the Board within 60 days as specified in C2-6-B and C2-4 of the Town Charter.

Section 2:

Upon the resignation of any officer of the Board, a special election shall be called by a majority vote of the Board to elect a successor and such other officers as may be necessary by virtue of the successor vacating another office. Such special election shall be held as soon as practical after the effective date of the resignation.

**ARTICLE VIII
New Member Orientation**

New members of the Board of Finance will be furnished with materials dealing with information about the district, relevant laws and regulations, and BOF policies and regulations. Such materials shall include:

- Board policies & bylaws
- Printed list of names & contact information for new Board as well as key Town positions
- Current financial reports
- Most recent audit and approved budget

It is recommended that the BOF Chair, First Selectman and Town Controller create orientation opportunities for new members prior to the first regular meeting.

**ARTICLE XI
Meetings**

Section 1:

Regular meetings will be held on the second Wednesday of each month. In the event of a conflict with holidays or other events, a majority at any meeting may change the date of said meeting. The Secretary shall notify the membership of Regular or Special Meetings, not less than 48 hours in advance of such meeting.

Section 2:

All Board meetings shall be open to the public. Executive Sessions of the Board may be closed to the public upon a majority vote of those members present and voting, and the minutes shall reflect the purpose for calling said Executive Session. Four (4) voting members of the Board shall constitute a quorum and no business may be transacted unless a quorum is present. No business other than that shown on the agenda shall be discussed at a Regular Meeting except by majority vote of the Board.

Section 3:

Unless other specified, ROBERT'S RULES OF ORDER shall govern the proceedings at the meetings of this Board.

**ARTICLE X
Disqualifications**

No member of the Board shall participate in the hearing or decision of the Board of which he/she is a member upon any matter in which he/she is directly or indirectly interested in a financial sense. In the event of such disqualification, such fact shall be entered into the records of the Board.

**ARTICLE XI
Reporting**

Advance Delivery of Meeting Materials

The agenda, together with supporting materials, shall be distributed to Board of Finance members sufficiently prior to the board meeting, if at all possible, to permit them to give items of business careful consideration. Staff will make every effort to deliver agendas and supporting material to Board members on the Friday preceding regular Wednesday meetings, or 5 days prior to a meeting. The agenda and appropriate agenda materials shall also be made available to the press; to representatives of community, staff, and student organizations; and to others upon request.

Standard Reports

The following shall be included in the agenda packages for each regular meeting:

- Monthly financial report (with the recommendation that the Town Controller review the report with the school's director of finance prior to distribution) to include income statement, cash flow, balance sheet (with updated chart of account names), grant status. This to be accompanied by a brief synopsis of points of interest, including specifics about significant challenges that situations present.
- Capital projects update (fiscal)
- Requests for transfers
- Update on auditor's recommendations

ARTICLE XII Order of Business

Section 1:

Unless otherwise determined by the Chairman, the order of business at Regular Meetings shall be:

- a) Call to Order
- b) Roll Call
- c) Approval of Minutes of previous meetings
- d) Communication and Bills Correspondence
- e) Public Comment (if any)
- f) Report of the Finance Director
- g) Report of committees (if needed)
- h) Agenda Items
- i) Other
- j) Adjournment

Section 2:

A motion from the floor must be made and passed in order to dispense with any item on the agenda or change the order of business.

Section 3:

No new business submitted for action shall be acted upon unless it is submitted three (3) working days prior to a Regular Meeting date. Provisions of this section may be waived by the majority vote of the members present.

Section 4:

It shall be the policy of the Board to document that correspondence has been received by having the secretary read the date, addressee, subject (if available) and the author names for each item of correspondence. Email or other correspondence received by a majority of members of the Board shall be considered to have been received by the Board in the conduct of its public business and shall be part of the public record and shall be acknowledged by the secretary as indicated above.

ARTICLE XIII Hearings

Section 1:

The Board may hold Public Hearings, in addition to required hearings, when it decides that such hearings will be in the public interest.

Section 2:

All Public Hearings prescribed by law shall be held in accordance with the requirements set forth for such hearings.

Section 3:

The matter before the Board shall be presented in summary by a member of the Board designated by the Chairman, or staff member, and parties in interest shall have the privilege of the floor.

ARTICLE XIV Annual Budget

Section 1:

Upon receipt of the recommendations of the Board of Selectmen, the Board of Finance shall prepare a proposed annual town budget in accordance with the authorization and enabling sections of the town Charter.

Section 2:

The Board shall use the guidelines adapted in Exhibit A amended from time to time as appropriate, appended to these by-laws in its evaluation and preparation of its recommendations.

Section 3:

The Board shall hold such public hearing (s) as required by law prior to adoption of its final budget recommendation.

Sub Section A: The Chairman of the Board shall preside at the Public Hearing. In the event of his/her absence, the Vice Chairman or a duly appointed Board member shall act as presiding officer. The Chairman at his/her discretion may designate a regular member as the “presiding officer/moderator” who shall conduct a particular hearing as prescribed herein.

Sub Section B: The Secretary or a designee shall read the legal advertisement and note the dates and newspapers in which the advertisement appeared. It shall be the policy of the Board to document that correspondence has been received by having the secretary read the date, addressee, subject (if available) and the author names for each item of correspondence.

Sub Section C: The Chairman of the Board or another member designated by the Chairman shall present in summary the proposed budget to be considered by the electorate. The presiding officer of the meeting may invite representatives of other boards or commissions to present information related to their budget requests.

Sub Section D: Members of the public qualified to vote on the annual town budget shall then have an opportunity to be heard. Before speaking, each person shall give his name and address.

Sub Section E: The Presiding Officer shall assure an orderly hearing and shall take necessary steps to maintain the order and decorum of the hearing at all times. The presiding officer shall reserve the right to terminate the hearing in the event the discussions become unruly and unmanageable.

Section 4:

Following the Public Hearing, as prescribed by the Charter, the Board will prepare its final recommendation to be presented to the annual town meeting.

ARTICLE XV Setting of the Mill Rate

Within fifteen (15) days after the adoption of the annual Town Budget the Board of finance shall meet and shall lay such tax as is required to fund the approved budget in accordance with the General Statutes

ARTICLE XVI Special Appropriations

Section 1:

From time to time, there will arise the need for appropriations over and above those included in the current year budget. Requests for special appropriations are made to the Board of Selectmen which must forward such requests to the Board of Finance, along with their recommendation, within fourteen (14) calendar days after receipt. The Board of finance shall act on all requests for special appropriations within thirty (30) days after receipt thereof and shall immediately after acting advise the department making such requests and the Board of Selectmen of its action.

Section 2:

All requests for special appropriations that exceed the amount which the Board of Selectmen is empowered by Section C8-5A of the Charter to appropriate for that department in any one fiscal year, shall be acted upon by a special Town meeting after approval by the Board of Finance.

Section 3:

Special appropriations other than those from cash surplus, borrowing as limited by Section C8-8 of the Charter, or any approved contingency fund may be acted upon only by a special Town meeting after approval by the Board of Finance.

**ARTICLE XVII
Town Requests for Funding**

The BOF anticipates that requests from the Board of Selectmen for funding (both operational and capital) will be in written form and will include the following:

- Project description; including purpose, background and justification, effect on annual operating budget,
- Specifics on funding request, including suggestion(s) from the Director of Finance/Town Controller on where funding could be sourced,
- Capital requests will include timeframe for implementation/completion. Building projects will have received prior review by and support of the Municipal Building Committee.

**ARTICLE XVIII
Contract Review**

The Board of Finance may appoint a liaison with the Board of Selectmen and a liaison with the Board of Education to request consultation on labor contracts, where appropriate. Note that Connecticut General Statute 10-153d requires that the town's fiscal authority (the Board of Finance in Brookfield's case) be consulted by the Board of Education prior to negotiations with teachers' and administrators' unions.

**ARTICLE XIX
Town Audit and Accounts**

Section 1:

The Board of Finance shall provide for an annual independent audit of the books and accounts of the Town as required by the General Statutes.

Section 2:

The system of accounts used by the Town agencies and departments shall be that prescribed by the Board of Finance.

Section 3:

The Board of Finance shall periodically, but no less often than every five years, explore options for auditing firms through the RFP process. A change in auditing firms will not be mandated.

ARTICLE XX Employees

Section 1:

The town may hire professional staff to oversee the financial and accounting functions. In order to maintain an appropriate level of oversight and insure the integrity of information it receives, the hiring of the person to fulfill the responsibilities consistent with that of the chief financial officer of the town shall be subject to approval of the Board of Finance and the Treasurer. Such persons may be removed from office by the Board of Selectmen for good cause, provided that such dismissal shall have the prior approval of a majority of the full Board of Finance and the Treasurer.

Section 2:

The Chairman of the Board of Finance or his/her designee will meet periodically, not less than at least once a year, with the Chief elected official of the town and the Town Treasurer to communicate the Boards evaluation of performance of this employee.

ARTICLE XXI Committees

Section 1:

The Board shall establish an audit committee to act as liaison between the Board and the external audit firm.

Section 2:

Other Committees may be appointed by the Chairman for purposes and terms which the Board approves.

Section 3:

All Committees shall report findings and recommendations to the Board as necessary.

ARTICLE XXII Communications

Section 1:

The Chair shall be responsible for insuring that timely and accurate information is disseminated to the community and the media. This includes preparation of news releases, interviews, etc.

Section 2:

In the matter of the press, radio and television representatives, the Board shall comply with Section 1-226 of the Connecticut General Statutes, 1958 revision, as amended.

ARTICLE XXIII Amendments

These bylaws may be amended by a majority of the entire voting membership of the Board, only after the proposed change has been read and discussed at a previous Regular Meeting.

BYLAW HISTORY

Adopted: October 12, 2005

Revised: February 10, 2010
Technical changes to existing bylaws

Revised: April 14, 2010
*Addition of the following Articles:
VIII New Member Orientation; XI Reporting; XVII Town Requests for Funding*

Revised: November 18, 2010
*Addition of the following Section:
XIX Town Audit and Accounts—Section 3*

Exhibit A – Annual Budget Review

This attachment provides general guidance about the annual budget cycle. It is not intended as a set of rules, but rather as a general documentation of the annual budget cycle for use by the Board of Finance. It may be amended from time to time.

Dates of town meetings and budget referendums cited herein are governed by the Town Charter and state statutes. Much of the budget review cycle is generally driven around the date of the Annual Town Meeting which occurs on the second Tuesday in the month of May.

The Town Controller will propose a budget review calendar in the January regular Board of Finance meeting for consideration by the Board.

The Board of Finance deliberations will be initiated after the Board of Selectmen has reviewed and approved their budget proposal. The first meeting of the annual budget review by the Board of Finance will be with the Board of Selectmen to review their budget proposal and the adjustments taken from the time of the initial submissions by the various town departments. This meeting generally occurs in the last week of February or first week of March.

The Board will select individual departments where detailed reviews will be performed during the month of March. At a minimum, the Board will review the Education budget submission with the Board of Education and the Superintendent of Schools and the Police Department budget submission with the Chief of Police. Any departments not selected for individual review by the Board will be represented by the Town Controller during the budget deliberations.

During deliberations, the Board will consider:

- The appropriateness of individual budget requests by the various departments, as adjusted by the Board of Selectmen.
- Proposed salary changes, considering both union and non-union environments.
- Capital investment requests.
- Debt servicing.
- Funding provided to outside agencies.
- Funding provided from State and other outside agencies.

All budget deliberations will be open to the public.

Based on its review, the Board will establish a preliminary budget recommendation in early April, no later than 24 days prior to the annual town meeting. In addition, the Board will establish assumptions to be used for the Grand List, evaluate whether to use any of the Town's fund balance, and determine what the tax rate impact of the proposed budget will be.

Brookfield Board of Finance Bylaws

A public hearing will be established for initial presentation to the public of the proposed budget, and to gather inputs in an open forum from members of the public. This meeting will occur no later than 14 days prior to the Annual Town Meeting. The proposed budget will be posted with the Town Clerk no less than 10 days in advance of the public hearing.

After the public hearing, the Board will meet to determine its final budget recommendation. Any changes to the Board of Selectmen's recommended budget will be finalized at this time and must be made at a line-item detail. At this time, any advisory questions to be included in a budget referendum (if any) must also be established. The finalized budget recommendation will be posted with the Town Clerk no less than 5 days prior to the Annual Town Meeting.

The Annual Town Meeting occurs on the second Tuesday of May. At that meeting, it will be determined whether the budget will go to machine vote. Recent experience has been that all budgets have gone to machine vote, but it is formally determined at the Annual Town Meeting. The budget referendum will occur two weeks after the Annual Town Meeting. The Board of Finance may, at its discretion, sponsor a mailing to the public as a reminder of the Budget referendum date.

If the budget fails at referendum, the Board will immediately meet (within 24-48 hours) and determine adjustments to the budget. The referendum will be repeated each 2 weeks until the budget is approved by the public.

Once the budget passes, the Board of Finance will meet as soon as possible to establish the tax rate for the upcoming year so that the Tax Collector can initiate the process for sending out tax bills to the public.

Adopted: 10/12/2005